

IN THE HIGH COURT OF BOMBAY AT GOA

WRIT PETITION NO. 729 OF 2015

SHRI MR.ARNALDO PAULO MENEZES,
THROUGH POA MR.LUIS FILIPE
ALLELUIA MENEZES.

... Petitioner

Versus

STATE OF GOA, THROUGH THE CHIEF
SECRETARY AND 2 ORS.,

... Respondents

Mr. Gaurish N. Agni, Advocate for the petitioner.

Mr. P. Dangui, Addl. Government Advocate for the respondent nos. 1
and 2.

Mr. Ashwin D. Bhobe, Advocate for the respondent no.3.

Coram:- F. M. REIS &
K. L. WADANE, JJ.

Date:- 13th January, 2016

P.C.

Heard Mr. G. Agni, learned counsel appearing for the petitioner, Mr. P. Dangui, learned Addl. Government Advocate appearing for the respondent nos. 1 and 2 and Mr. A. D. Bhobe, learned counsel appearing for the respondent no.3.

2. During the course of the hearing of the above petition, though it was contended by Mr. Agni, learned counsel appearing for the petitioner that the impugned order passed by the Commissioner dated 23.10.2015 is patently illegal and inherently without jurisdiction, we find that in terms of Section 40 of the Goa Excise Duty Act, 1964, an alternate remedy of an appeal is provided against

the order passed by the Commissioner. In such circumstances, when the petitioner has an efficacious alternate remedy, we find that the question of exercising extra ordinary jurisdiction under Article 226 of the Constitution of India would not arise in the facts of the present case. The above petition stands disposed of with liberty to the petitioner to file an appeal in terms of Section 40 of the Goa Excise Duty Act, 1964 before the Chief Secretary in accordance with law. The Appellate authority shall dispose of such appeal preferably within two months from the date of filing of such appeal. All contentions of both the parties on merits are left open.

3. With the aforesaid directions, the petition stands disposed of accordingly.

K. L. WADANE, J.

F. M. REIS, J.

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